SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1492 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.785 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

Shri L.C. Patel (HUF) ..Respondent.

Mr.S.M.Shah for appellant.

Ms.Aasifa Khan for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 457 days in preferring the appeal. There is affidavit in support of the Motion. The order of the I.T.A.T. dated 2/8/2004 was received on 19/10/2004. The file was sent to Ministry of Law on 25/1/2005. The file was returned Ministry of Law on 31/1/2005. The draft appeal memo was received on 2/1/2006. There is no explanation whatsoever for the delay between 31/1/2005 to 2/1/2006. Considering the above, in our opinion, the cause shown would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**